IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 7TH JUNE 2007 / 17TH JYAISHTA 1929

WP(C).No. 13704 of 2007(F)

PETITIONER:

CHILTON REFRIGERATION (P) LTD.,
C.L.ANAND LANE, ERNAKULAM - 11,
REP.BY ITS MANAGING DIRECTOR, CHIL PRAKASH.

BY ADV. SRI.S.ANANTHAKRISHNAN
SRI.N.K.SUBRAMANIAN

RESPONDENTS:

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1. THE ASST.COMMISSIONER, SPL.CIRCLE-I,
COMMERCIAL TAXES, ERNAKULAM.

2. THE DEPUTY COMMISSIONER, (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. INSPECTIGNG ASST.COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

4. THE DIRECTOR OF INDUSTRIES & COMMERCE,
DIRECTORATE OF INDUSTRIES & COMMERCE,
VIKAS BHAVAN.P.O., TRIVANDRUM.

BY ADV. SHRI.MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 07/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C)No. 13704/2007

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE ORDER DATED 06/06/2001 PASSED BY THE DISTRICT INDUSTRIES CENTER.

P2 : COPY OF ORDER DATED 04/01/2003 PASSED BY 4TH RESPONDENT.

P3 : COPY OF THE JUDGMENT IN O.P.No. 8795 DATED 20/5/2005.

P4 : COPY OF THE JUDGMENT DATED 06/04/2006 IN W.A.NO.2155/2005.

P5 : COPY OF THE NOTICE OF HEARING DATED 27/9/2006.

P6 : COPY OF THE NOTICE OF HEARING DATED 19/3/2007.

P7 : COPY OF THE ASSESSMENT ORDER DATED 28/12/2006.

P8 : COPY OF THE APPEAL DATED 08/03/2007.

P9 : COPY OF THE STAY APPLICATION DATED 08/03/2007.

P10 : COPY OF THE REVENUE RECOVERY NOTICE DATED 26/03/2007.

P11 : COPY OF THE LETTER DATED 18/4/2007.

// TRUE COPY //

PA TO JUDGE

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 13704 of 2007

Dated, this the 7th day of June, 2007

J U D G M E N T

Since learned counsel for the petitioner submits that petitioner's claim for exemption has been rejected and sustained in appeal and the balance dispute is only on rate of tax assessed, WP(C) is disposed of grating stay against recovery proceedings till disposal of the appeal on petitioner remitting 25% of the tax and interest due for the year 2002-2003 within one month from now. The appellate authority is directed to take up the appeal and dispose of the same within three months from the date of making payment as above. Recovery after three months will be based on orders in appeal. If payment is not made by the petitioner as above, recovery proceedings can be continued during pendency of the appeal and appeal in that case will be disposed of in the usual course.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg